

TITLE 86: REVENUE

**PART 280
HOME RULE MUNICIPAL SERVICE OCCUPATION TAX**

Section	
280.101	Nature of the Home Rule Municipal Service Occupation Tax
280.105	Registration and Returns
280.110	Claims to Recover Erroneously Paid Tax
280.115	Jurisdictional Questions
280.120	Incorporation of Service Occupation Tax Regulations by Reference
280.125	Penalties, Interest and Procedures
280.130	Effective Date

AUTHORITY: Implementing the Home Rule Municipal Service Occupation Tax Act [65 ILCS 5/8-11-5] and authorized by Section 39b1 of the Civil Administrative Code of Illinois [20 ILCS 2505].

SOURCE: Adopted May 21, 1962; amended at 6 Ill. Reg. 2845, 2848 and 2850, effective March 3, 1982; codified at 6 Ill. Reg. 9688; amended at 15 Ill. Reg. 6290, effective April 11, 1991; amended at 24 Ill. Reg. 8114, effective May 26, 2000.